



## 94TH GENERAL ASSEMBLY

### State of Illinois

2005 and 2006

HB0777

Introduced 2/1/2005, by Rep. Lou Lang

#### SYNOPSIS AS INTRODUCED:

35 ILCS 200/18-185

70 ILCS 2605/12

from Ch. 42, par. 332

Amends the Metropolitan Water Reclamation District Act. Authorizes the District to impose a separate tax for the purpose of providing funds for health care costs, at a rate not to exceed 0.05% of the assessed valuation of the taxable property of the District. Makes a corresponding reduction in the maximum amount of the levy for general corporate purposes. Amends the Property Tax Code to exclude the new tax from the applicable definition of "aggregate extension" for purposes of the Property Tax Extension Limitation Law. Effective immediately.

LRB094 06146 EFG 36211 b

FISCAL NOTE ACT  
MAY APPLY

1 AN ACT in relation to the Metropolitan Water Reclamation  
2 District.

3 **Be it enacted by the People of the State of Illinois,**  
4 **represented in the General Assembly:**

5 Section 5. The Property Tax Code is amended by changing  
6 Section 18-185 as follows:

7 (35 ILCS 200/18-185)

8 Sec. 18-185. Short title; definitions. This Division 5 may  
9 be cited as the Property Tax Extension Limitation Law. As used  
10 in this Division 5:

11 "Consumer Price Index" means the Consumer Price Index for  
12 All Urban Consumers for all items published by the United  
13 States Department of Labor.

14 "Extension limitation" means (a) the lesser of 5% or the  
15 percentage increase in the Consumer Price Index during the  
16 12-month calendar year preceding the levy year or (b) the rate  
17 of increase approved by voters under Section 18-205.

18 "Affected county" means a county of 3,000,000 or more  
19 inhabitants or a county contiguous to a county of 3,000,000 or  
20 more inhabitants.

21 "Taxing district" has the same meaning provided in Section  
22 1-150, except as otherwise provided in this Section. For the  
23 1991 through 1994 levy years only, "taxing district" includes  
24 only each non-home rule taxing district having the majority of  
25 its 1990 equalized assessed value within any county or counties  
26 contiguous to a county with 3,000,000 or more inhabitants.  
27 Beginning with the 1995 levy year, "taxing district" includes  
28 only each non-home rule taxing district subject to this Law  
29 before the 1995 levy year and each non-home rule taxing  
30 district not subject to this Law before the 1995 levy year  
31 having the majority of its 1994 equalized assessed value in an  
32 affected county or counties. Beginning with the levy year in

1 which this Law becomes applicable to a taxing district as  
2 provided in Section 18-213, "taxing district" also includes  
3 those taxing districts made subject to this Law as provided in  
4 Section 18-213.

5 "Aggregate extension" for taxing districts to which this  
6 Law applied before the 1995 levy year means the annual  
7 corporate extension for the taxing district and those special  
8 purpose extensions that are made annually for the taxing  
9 district, excluding special purpose extensions: (a) made for  
10 the taxing district to pay interest or principal on general  
11 obligation bonds that were approved by referendum; (b) made for  
12 any taxing district to pay interest or principal on general  
13 obligation bonds issued before October 1, 1991; (c) made for  
14 any taxing district to pay interest or principal on bonds  
15 issued to refund or continue to refund those bonds issued  
16 before October 1, 1991; (d) made for any taxing district to pay  
17 interest or principal on bonds issued to refund or continue to  
18 refund bonds issued after October 1, 1991 that were approved by  
19 referendum; (e) made for any taxing district to pay interest or  
20 principal on revenue bonds issued before October 1, 1991 for  
21 payment of which a property tax levy or the full faith and  
22 credit of the unit of local government is pledged; however, a  
23 tax for the payment of interest or principal on those bonds  
24 shall be made only after the governing body of the unit of  
25 local government finds that all other sources for payment are  
26 insufficient to make those payments; (f) made for payments  
27 under a building commission lease when the lease payments are  
28 for the retirement of bonds issued by the commission before  
29 October 1, 1991, to pay for the building project; (g) made for  
30 payments due under installment contracts entered into before  
31 October 1, 1991; (h) made for payments of principal and  
32 interest on bonds issued under the Metropolitan Water  
33 Reclamation District Act to finance construction projects  
34 initiated before October 1, 1991; (i) made for payments of  
35 principal and interest on limited bonds, as defined in Section  
36 3 of the Local Government Debt Reform Act, in an amount not to

1 exceed the debt service extension base less the amount in items  
2 (b), (c), (e), and (h) of this definition for non-referendum  
3 obligations, except obligations initially issued pursuant to  
4 referendum; (j) made for payments of principal and interest on  
5 bonds issued under Section 15 of the Local Government Debt  
6 Reform Act; (k) made by a school district that participates in  
7 the Special Education District of Lake County, created by  
8 special education joint agreement under Section 10-22.31 of the  
9 School Code, for payment of the school district's share of the  
10 amounts required to be contributed by the Special Education  
11 District of Lake County to the Illinois Municipal Retirement  
12 Fund under Article 7 of the Illinois Pension Code; the amount  
13 of any extension under this item (k) shall be certified by the  
14 school district to the county clerk; (l) made to fund expenses  
15 of providing joint recreational programs for the handicapped  
16 under Section 5-8 of the Park District Code or Section 11-95-14  
17 of the Illinois Municipal Code; (m) made for temporary  
18 relocation loan repayment purposes pursuant to Sections 2-3.77  
19 and 17-2.2d of the School Code; ~~and~~ (n) made for payment of  
20 principal and interest on any bonds issued under the authority  
21 of Section 17-2.2d of the School Code; and (o) ~~(m)~~ made for  
22 contributions to a firefighter's pension fund created under  
23 Article 4 of the Illinois Pension Code, to the extent of the  
24 amount certified under item (5) of Section 4-134 of the  
25 Illinois Pension Code.

26 "Aggregate extension" for the taxing districts to which  
27 this Law did not apply before the 1995 levy year (except taxing  
28 districts subject to this Law in accordance with Section  
29 18-213) means the annual corporate extension for the taxing  
30 district and those special purpose extensions that are made  
31 annually for the taxing district, excluding special purpose  
32 extensions: (a) made for the taxing district to pay interest or  
33 principal on general obligation bonds that were approved by  
34 referendum; (b) made for any taxing district to pay interest or  
35 principal on general obligation bonds issued before March 1,  
36 1995; (c) made for any taxing district to pay interest or

1 principal on bonds issued to refund or continue to refund those  
2 bonds issued before March 1, 1995; (d) made for any taxing  
3 district to pay interest or principal on bonds issued to refund  
4 or continue to refund bonds issued after March 1, 1995 that  
5 were approved by referendum; (e) made for any taxing district  
6 to pay interest or principal on revenue bonds issued before  
7 March 1, 1995 for payment of which a property tax levy or the  
8 full faith and credit of the unit of local government is  
9 pledged; however, a tax for the payment of interest or  
10 principal on those bonds shall be made only after the governing  
11 body of the unit of local government finds that all other  
12 sources for payment are insufficient to make those payments;  
13 (f) made for payments under a building commission lease when  
14 the lease payments are for the retirement of bonds issued by  
15 the commission before March 1, 1995 to pay for the building  
16 project; (g) made for payments due under installment contracts  
17 entered into before March 1, 1995; (h) made for payments of  
18 principal and interest on bonds issued under the Metropolitan  
19 Water Reclamation District Act to finance construction  
20 projects initiated before October 1, 1991; (h-4) made for  
21 stormwater management purposes by the Metropolitan Water  
22 Reclamation District of Greater Chicago under Section 12 of the  
23 Metropolitan Water Reclamation District Act; (h-5) made by the  
24 Metropolitan Water Reclamation District of Greater Chicago  
25 under Section 12 of the Metropolitan Water Reclamation District  
26 Act for the purpose of providing for health care costs; (i)  
27 made for payments of principal and interest on limited bonds,  
28 as defined in Section 3 of the Local Government Debt Reform  
29 Act, in an amount not to exceed the debt service extension base  
30 less the amount in items (b), (c), and (e) of this definition  
31 for non-referendum obligations, except obligations initially  
32 issued pursuant to referendum and bonds described in subsection  
33 (h) of this definition; (j) made for payments of principal and  
34 interest on bonds issued under Section 15 of the Local  
35 Government Debt Reform Act; (k) made for payments of principal  
36 and interest on bonds authorized by Public Act 88-503 and

1 issued under Section 20a of the Chicago Park District Act for  
2 aquarium or museum projects; (l) made for payments of principal  
3 and interest on bonds authorized by Public Act 87-1191 or  
4 93-601 and (i) issued pursuant to Section 21.2 of the Cook  
5 County Forest Preserve District Act, (ii) issued under Section  
6 42 of the Cook County Forest Preserve District Act for  
7 zoological park projects, or (iii) issued under Section 44.1 of  
8 the Cook County Forest Preserve District Act for botanical  
9 gardens projects; (m) made pursuant to Section 34-53.5 of the  
10 School Code, whether levied annually or not; (n) made to fund  
11 expenses of providing joint recreational programs for the  
12 handicapped under Section 5-8 of the Park District Code or  
13 Section 11-95-14 of the Illinois Municipal Code; (o) made by  
14 the Chicago Park District for recreational programs for the  
15 handicapped under subsection (c) of Section 7.06 of the Chicago  
16 Park District Act; and (p) made for contributions to a  
17 firefighter's pension fund created under Article 4 of the  
18 Illinois Pension Code, to the extent of the amount certified  
19 under item (5) of Section 4-134 of the Illinois Pension Code.

20 "Aggregate extension" for all taxing districts to which  
21 this Law applies in accordance with Section 18-213, except for  
22 those taxing districts subject to paragraph (2) of subsection  
23 (e) of Section 18-213, means the annual corporate extension for  
24 the taxing district and those special purpose extensions that  
25 are made annually for the taxing district, excluding special  
26 purpose extensions: (a) made for the taxing district to pay  
27 interest or principal on general obligation bonds that were  
28 approved by referendum; (b) made for any taxing district to pay  
29 interest or principal on general obligation bonds issued before  
30 the date on which the referendum making this Law applicable to  
31 the taxing district is held; (c) made for any taxing district  
32 to pay interest or principal on bonds issued to refund or  
33 continue to refund those bonds issued before the date on which  
34 the referendum making this Law applicable to the taxing  
35 district is held; (d) made for any taxing district to pay  
36 interest or principal on bonds issued to refund or continue to

1 refund bonds issued after the date on which the referendum  
2 making this Law applicable to the taxing district is held if  
3 the bonds were approved by referendum after the date on which  
4 the referendum making this Law applicable to the taxing  
5 district is held; (e) made for any taxing district to pay  
6 interest or principal on revenue bonds issued before the date  
7 on which the referendum making this Law applicable to the  
8 taxing district is held for payment of which a property tax  
9 levy or the full faith and credit of the unit of local  
10 government is pledged; however, a tax for the payment of  
11 interest or principal on those bonds shall be made only after  
12 the governing body of the unit of local government finds that  
13 all other sources for payment are insufficient to make those  
14 payments; (f) made for payments under a building commission  
15 lease when the lease payments are for the retirement of bonds  
16 issued by the commission before the date on which the  
17 referendum making this Law applicable to the taxing district is  
18 held to pay for the building project; (g) made for payments due  
19 under installment contracts entered into before the date on  
20 which the referendum making this Law applicable to the taxing  
21 district is held; (h) made for payments of principal and  
22 interest on limited bonds, as defined in Section 3 of the Local  
23 Government Debt Reform Act, in an amount not to exceed the debt  
24 service extension base less the amount in items (b), (c), and  
25 (e) of this definition for non-referendum obligations, except  
26 obligations initially issued pursuant to referendum; (i) made  
27 for payments of principal and interest on bonds issued under  
28 Section 15 of the Local Government Debt Reform Act; (j) made  
29 for a qualified airport authority to pay interest or principal  
30 on general obligation bonds issued for the purpose of paying  
31 obligations due under, or financing airport facilities  
32 required to be acquired, constructed, installed or equipped  
33 pursuant to, contracts entered into before March 1, 1996 (but  
34 not including any amendments to such a contract taking effect  
35 on or after that date); (k) made to fund expenses of providing  
36 joint recreational programs for the handicapped under Section

1 5-8 of the Park District Code or Section 11-95-14 of the  
2 Illinois Municipal Code; and (l) made for contributions to a  
3 firefighter's pension fund created under Article 4 of the  
4 Illinois Pension Code, to the extent of the amount certified  
5 under item (5) of Section 4-134 of the Illinois Pension Code.

6 "Aggregate extension" for all taxing districts to which  
7 this Law applies in accordance with paragraph (2) of subsection  
8 (e) of Section 18-213 means the annual corporate extension for  
9 the taxing district and those special purpose extensions that  
10 are made annually for the taxing district, excluding special  
11 purpose extensions: (a) made for the taxing district to pay  
12 interest or principal on general obligation bonds that were  
13 approved by referendum; (b) made for any taxing district to pay  
14 interest or principal on general obligation bonds issued before  
15 the effective date of this amendatory Act of 1997; (c) made for  
16 any taxing district to pay interest or principal on bonds  
17 issued to refund or continue to refund those bonds issued  
18 before the effective date of this amendatory Act of 1997; (d)  
19 made for any taxing district to pay interest or principal on  
20 bonds issued to refund or continue to refund bonds issued after  
21 the effective date of this amendatory Act of 1997 if the bonds  
22 were approved by referendum after the effective date of this  
23 amendatory Act of 1997; (e) made for any taxing district to pay  
24 interest or principal on revenue bonds issued before the  
25 effective date of this amendatory Act of 1997 for payment of  
26 which a property tax levy or the full faith and credit of the  
27 unit of local government is pledged; however, a tax for the  
28 payment of interest or principal on those bonds shall be made  
29 only after the governing body of the unit of local government  
30 finds that all other sources for payment are insufficient to  
31 make those payments; (f) made for payments under a building  
32 commission lease when the lease payments are for the retirement  
33 of bonds issued by the commission before the effective date of  
34 this amendatory Act of 1997 to pay for the building project;  
35 (g) made for payments due under installment contracts entered  
36 into before the effective date of this amendatory Act of 1997;

1 (h) made for payments of principal and interest on limited  
2 bonds, as defined in Section 3 of the Local Government Debt  
3 Reform Act, in an amount not to exceed the debt service  
4 extension base less the amount in items (b), (c), and (e) of  
5 this definition for non-referendum obligations, except  
6 obligations initially issued pursuant to referendum; (i) made  
7 for payments of principal and interest on bonds issued under  
8 Section 15 of the Local Government Debt Reform Act; (j) made  
9 for a qualified airport authority to pay interest or principal  
10 on general obligation bonds issued for the purpose of paying  
11 obligations due under, or financing airport facilities  
12 required to be acquired, constructed, installed or equipped  
13 pursuant to, contracts entered into before March 1, 1996 (but  
14 not including any amendments to such a contract taking effect  
15 on or after that date); (k) made to fund expenses of providing  
16 joint recreational programs for the handicapped under Section  
17 5-8 of the Park District Code or Section 11-95-14 of the  
18 Illinois Municipal Code; and (l) made for contributions to a  
19 firefighter's pension fund created under Article 4 of the  
20 Illinois Pension Code, to the extent of the amount certified  
21 under item (5) of Section 4-134 of the Illinois Pension Code.

22 "Debt service extension base" means an amount equal to that  
23 portion of the extension for a taxing district for the 1994  
24 levy year, or for those taxing districts subject to this Law in  
25 accordance with Section 18-213, except for those subject to  
26 paragraph (2) of subsection (e) of Section 18-213, for the levy  
27 year in which the referendum making this Law applicable to the  
28 taxing district is held, or for those taxing districts subject  
29 to this Law in accordance with paragraph (2) of subsection (e)  
30 of Section 18-213 for the 1996 levy year, constituting an  
31 extension for payment of principal and interest on bonds issued  
32 by the taxing district without referendum, but not including  
33 excluded non-referendum bonds. For park districts (i) that were  
34 first subject to this Law in 1991 or 1995 and (ii) whose  
35 extension for the 1994 levy year for the payment of principal  
36 and interest on bonds issued by the park district without

1 referendum (but not including excluded non-referendum bonds)  
2 was less than 51% of the amount for the 1991 levy year  
3 constituting an extension for payment of principal and interest  
4 on bonds issued by the park district without referendum (but  
5 not including excluded non-referendum bonds), "debt service  
6 extension base" means an amount equal to that portion of the  
7 extension for the 1991 levy year constituting an extension for  
8 payment of principal and interest on bonds issued by the park  
9 district without referendum (but not including excluded  
10 non-referendum bonds). The debt service extension base may be  
11 established or increased as provided under Section 18-212.  
12 "Excluded non-referendum bonds" means (i) bonds authorized by  
13 Public Act 88-503 and issued under Section 20a of the Chicago  
14 Park District Act for aquarium and museum projects; (ii) bonds  
15 issued under Section 15 of the Local Government Debt Reform  
16 Act; or (iii) refunding obligations issued to refund or to  
17 continue to refund obligations initially issued pursuant to  
18 referendum.

19 "Special purpose extensions" include, but are not limited  
20 to, extensions for levies made on an annual basis for  
21 unemployment and workers' compensation, self-insurance,  
22 contributions to pension plans, and extensions made pursuant to  
23 Section 6-601 of the Illinois Highway Code for a road  
24 district's permanent road fund whether levied annually or not.  
25 The extension for a special service area is not included in the  
26 aggregate extension.

27 "Aggregate extension base" means the taxing district's  
28 last preceding aggregate extension as adjusted under Sections  
29 18-215 through 18-230.

30 "Levy year" has the same meaning as "year" under Section  
31 1-155.

32 "New property" means (i) the assessed value, after final  
33 board of review or board of appeals action, of new improvements  
34 or additions to existing improvements on any parcel of real  
35 property that increase the assessed value of that real property  
36 during the levy year multiplied by the equalization factor

1 issued by the Department under Section 17-30, (ii) the assessed  
2 value, after final board of review or board of appeals action,  
3 of real property not exempt from real estate taxation, which  
4 real property was exempt from real estate taxation for any  
5 portion of the immediately preceding levy year, multiplied by  
6 the equalization factor issued by the Department under Section  
7 17-30, and (iii) in counties that classify in accordance with  
8 Section 4 of Article IX of the Illinois Constitution, an  
9 incentive property's additional assessed value resulting from  
10 a scheduled increase in the level of assessment as applied to  
11 the first year final board of review market value. In addition,  
12 the county clerk in a county containing a population of  
13 3,000,000 or more shall include in the 1997 recovered tax  
14 increment value for any school district, any recovered tax  
15 increment value that was applicable to the 1995 tax year  
16 calculations.

17 "Qualified airport authority" means an airport authority  
18 organized under the Airport Authorities Act and located in a  
19 county bordering on the State of Wisconsin and having a  
20 population in excess of 200,000 and not greater than 500,000.

21 "Recovered tax increment value" means, except as otherwise  
22 provided in this paragraph, the amount of the current year's  
23 equalized assessed value, in the first year after a  
24 municipality terminates the designation of an area as a  
25 redevelopment project area previously established under the  
26 Tax Increment Allocation Development Act in the Illinois  
27 Municipal Code, previously established under the Industrial  
28 Jobs Recovery Law in the Illinois Municipal Code, or previously  
29 established under the Economic Development Area Tax Increment  
30 Allocation Act, of each taxable lot, block, tract, or parcel of  
31 real property in the redevelopment project area over and above  
32 the initial equalized assessed value of each property in the  
33 redevelopment project area. For the taxes which are extended  
34 for the 1997 levy year, the recovered tax increment value for a  
35 non-home rule taxing district that first became subject to this  
36 Law for the 1995 levy year because a majority of its 1994

1 equalized assessed value was in an affected county or counties  
2 shall be increased if a municipality terminated the designation  
3 of an area in 1993 as a redevelopment project area previously  
4 established under the Tax Increment Allocation Development Act  
5 in the Illinois Municipal Code, previously established under  
6 the Industrial Jobs Recovery Law in the Illinois Municipal  
7 Code, or previously established under the Economic Development  
8 Area Tax Increment Allocation Act, by an amount equal to the  
9 1994 equalized assessed value of each taxable lot, block,  
10 tract, or parcel of real property in the redevelopment project  
11 area over and above the initial equalized assessed value of  
12 each property in the redevelopment project area. In the first  
13 year after a municipality removes a taxable lot, block, tract,  
14 or parcel of real property from a redevelopment project area  
15 established under the Tax Increment Allocation Development Act  
16 in the Illinois Municipal Code, the Industrial Jobs Recovery  
17 Law in the Illinois Municipal Code, or the Economic Development  
18 Area Tax Increment Allocation Act, "recovered tax increment  
19 value" means the amount of the current year's equalized  
20 assessed value of each taxable lot, block, tract, or parcel of  
21 real property removed from the redevelopment project area over  
22 and above the initial equalized assessed value of that real  
23 property before removal from the redevelopment project area.

24 Except as otherwise provided in this Section, "limiting  
25 rate" means a fraction the numerator of which is the last  
26 preceding aggregate extension base times an amount equal to one  
27 plus the extension limitation defined in this Section and the  
28 denominator of which is the current year's equalized assessed  
29 value of all real property in the territory under the  
30 jurisdiction of the taxing district during the prior levy year.  
31 For those taxing districts that reduced their aggregate  
32 extension for the last preceding levy year, the highest  
33 aggregate extension in any of the last 3 preceding levy years  
34 shall be used for the purpose of computing the limiting rate.  
35 The denominator shall not include new property. The denominator  
36 shall not include the recovered tax increment value.

1 (Source: P.A. 92-547, eff. 6-13-02; 93-601, eff. 1-1-04;  
2 93-606, eff. 11-18-03; 93-612, eff. 11-18-03; 93-689, eff.  
3 7-1-04; 93-690, eff. 7-1-04; 93-1049, eff. 11-17-04; revised  
4 12-14-04.)

5 Section 10. The Metropolitan Water Reclamation District  
6 Act is amended by changing Section 12 as follows:

7 (70 ILCS 2605/12) (from Ch. 42, par. 332)

8 Sec. 12. The board of commissioners annually may levy taxes  
9 for corporate purposes upon property within the territorial  
10 limits of such sanitary district, the aggregate amount of  
11 which, exclusive of the amount levied for (a) the payment of  
12 bonded indebtedness and the interest on bonded indebtedness (b)  
13 employees' annuity and benefit purposes (c) construction  
14 purposes, and (d) for the purpose of establishing and  
15 maintaining a reserve fund for the payment of claims, awards,  
16 losses, judgments or liabilities which might be imposed on such  
17 sanitary district under the Workers' Compensation Act or the  
18 Workers' Occupational Diseases Act, and any claim in tort,  
19 including but not limited to, any claim imposed upon such  
20 sanitary district under the Local Governmental and  
21 Governmental Employees Tort Immunity Act, and for the repair or  
22 replacement of any property owned by such sanitary district  
23 which is damaged by fire, flood, explosion, vandalism or any  
24 other peril, natural or manmade, shall not exceed the sum  
25 produced by extending the rate of .46% for each of the years  
26 1979 through 2004, ~~and~~ by extending the rate of 0.41% for the  
27 year 2005, and by extending the rate of 0.36% for the year 2006  
28 and each year thereafter, upon the assessed valuation of all  
29 taxable property within the sanitary district as equalized and  
30 determined for State and local taxes.

31 In addition, for stormwater management purposes, including  
32 but not limited to those provided in subsection (f) of Section  
33 7(h), the board of commissioners may levy taxes for the year  
34 2005 and each year thereafter at a rate not to exceed 0.05% of

1 the assessed valuation of all taxable property within the  
2 District as equalized and determined for State and local taxes.

3 In addition, for the purpose of providing funds for health  
4 care costs, the board of commissioners may levy a tax for the  
5 year 2006 and thereafter at a rate not to exceed 0.05% of the  
6 assessed valuation of all taxable property within the district  
7 as equalized and determined for State and local taxes.

8 In ~~And in~~ addition thereto, for construction purposes as  
9 defined in Section 5.2 of this Act, the board of commissioners  
10 may levy taxes for the year 1985 and each year thereafter which  
11 shall be at a rate not to exceed .10% of the assessed valuation  
12 of all taxable property within the sanitary district as  
13 equalized and determined for State and local taxes. Amounts  
14 realized from taxes so levied for construction purposes shall  
15 be limited for use to such purposes and shall not be available  
16 for appropriation or used to defray the cost of repairs to or  
17 expense of maintaining or operating existing or future  
18 facilities, but such restrictions, however, shall not apply to  
19 additions, alterations, enlargements, and replacements which  
20 will add appreciably to the value, utility, or the useful life  
21 of said facilities. Such rates shall be extended against the  
22 assessed valuation of the taxable property within the corporate  
23 limits as the same shall be assessed and equalized for the  
24 county taxes for the year in which the levy is made and said  
25 board shall cause the amount to be raised by taxation in each  
26 year to be certified to the county clerk on or before the  
27 thirtieth day of March; provided, however, that if during the  
28 budget year the General Assembly authorizes an increase in such  
29 rates, the board of commissioners may adopt a supplemental levy  
30 and shall make such certification to the County Clerk on or  
31 before the thirtieth day of December.

32 For the purpose of establishing and maintaining a reserve  
33 fund for the payment of claims, awards, losses, judgments or  
34 liabilities which might be imposed on such sanitary district  
35 under the Workers' Compensation Act or the Workers'  
36 Occupational Diseases Act, and any claim in tort, including but

1 not limited to, any claim imposed upon such sanitary district  
2 under the Local Governmental and Governmental Employees Tort  
3 Immunity Act, and for the repair or replacement, where the cost  
4 thereof exceeds the sum of \$10,000, of any property owned by  
5 such sanitary district which is damaged by fire, flood,  
6 explosion, vandalism or any other peril, natural or man-made,  
7 such sanitary district may also levy annually upon all taxable  
8 property within its territorial limits a tax not to exceed  
9 .005% of the assessed valuation of said taxable property as  
10 equalized and determined for State and local taxes; provided,  
11 however, the aggregate amount which may be accumulated in such  
12 reserve fund shall not exceed .05% of such assessed valuation.

13 All taxes so levied and certified shall be collected and  
14 enforced in the same manner and by the same officers as State  
15 and county taxes, and shall be paid over by the officer  
16 collecting the same to the treasurer of the sanitary district,  
17 in the manner and at the time provided by the general revenue  
18 law. No part of the taxes hereby authorized shall be used by  
19 such sanitary district for the construction of permanent,  
20 fixed, immovable bridges across any channel constructed under  
21 the provisions of this Act. All bridges built across such  
22 channel shall not necessarily interfere with or obstruct the  
23 navigation of such channel, when the same becomes a navigable  
24 stream, as provided in Section 24 of this Act, but such bridges  
25 shall be so constructed that they can be raised, swung or moved  
26 out of the way of vessels, tugs, boats or other water craft  
27 navigating such channel. Nothing in this Act shall be so  
28 construed as to compel said district to maintain or operate  
29 said bridges, as movable bridges, for a period of 9 years from  
30 and after the time when the water has been turned into said  
31 channel pursuant to law, unless the needs of general navigation  
32 of the Des Plaines and Illinois Rivers, when connected by said  
33 channel, sooner require it. In levying taxes the board of  
34 commissioners, in order to produce the net amount required by  
35 the levies for payment of bonds and interest thereon, shall  
36 include an amount or rate estimated to be sufficient to cover

1 losses in collection of taxes, the cost of collecting taxes,  
2 abatements in the amount of such taxes as extended on the  
3 collector's books and the amount of such taxes collection of  
4 which will be deferred; the amount so added for the purpose of  
5 producing the net amount required shall not exceed any  
6 applicable maximum tax rate or amount.

7 (Source: P.A. 93-1049, eff. 11-17-04.)

8 Section 99. Effective date. This Act takes effect upon  
9 becoming law.